

**Table 3: 2004 Individual Income Tax Liability by County**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Adams County</b>					<b>Buffalo County</b>				
Less than \$10	2,818	\$39,781	798	0.22%	Less than \$10	4,388	\$82,934	1,317	0.29%
\$10-24,999	3,018	\$681,296	2,597	3.69%	\$10-24,999	4,612	\$1,050,739	3,923	3.68%
\$25-49,999	3,473	\$2,979,081	3,427	16.15%	\$25-49,999	4,773	\$4,151,517	4,719	14.53%
\$50-99,999	2,665	\$6,330,175	2,660	34.31%	\$50-99,999	4,275	\$10,455,810	4,269	36.59%
\$100,000 +	700	\$8,420,070	698	45.64%	\$100,000 +	1,162	\$12,836,581	1,159	44.92%
<b>Total</b>	<b>12,674</b>	<b>\$18,450,403</b>	<b>10,180</b>	<b>100.00%</b>	<b>Total</b>	<b>19,210</b>	<b>\$28,577,582</b>	<b>15,387</b>	<b>100.00%</b>
<b>Antelope County</b>					<b>Burt County</b>				
Less than \$10	784	\$8,345	184	0.30%	Less than \$10	813	\$7,782	164	0.25%
\$10-24,999	647	\$138,424	544	5.01%	\$10-24,999	751	\$146,602	611	4.72%
\$25-49,999	718	\$591,127	713	21.40%	\$25-49,999	855	\$676,003	846	21.75%
\$50-99,999	412	\$989,937	411	35.83%	\$50-99,999	652	\$1,556,874	651	50.10%
\$100,000 +	92	\$1,034,738	92	37.46%	\$100,000 +	101	\$720,345	101	23.18%
<b>Total</b>	<b>2,653</b>	<b>\$2,762,571</b>	<b>1,944</b>	<b>100.00%</b>	<b>Total</b>	<b>3,172</b>	<b>\$3,107,606</b>	<b>2,373</b>	<b>100.00%</b>
<b>Arthur County</b>					<b>Butler County</b>				
Less than \$10	*	*	*	*	Less than \$10	867	\$9,188	227	0.24%
\$10-24,999	32	\$5,019	21	5.32%	\$10-24,999	896	\$202,946	737	5.36%
\$25-49,999	38	\$28,379	38	30.07%	\$25-49,999	1,084	\$907,943	1,068	23.98%
\$50-99,999	17	\$38,128	17	40.40%	\$50-99,999	767	\$1,835,071	766	48.47%
\$100,000 +	*	*	*	*	\$100,000 +	87	\$831,043	86	21.95%
<b>Total</b>	<b>148</b>	<b>\$94,370</b>	<b>87</b>	<b>100.00%</b>	<b>Total</b>	<b>3,701</b>	<b>\$3,786,191</b>	<b>2,884</b>	<b>100.00%</b>
<b>Banner County</b>					<b>Cass County</b>				
Less than \$10	*	*	*	*	Less than \$10	2,030	\$27,814	554	0.16%
\$10-24,999	41	\$8,842	34	5.14%	\$10-24,999	2,152	\$468,072	1,864	2.75%
\$25-49,999	52	\$41,362	52	24.03%	\$25-49,999	2,808	\$2,421,839	2,765	14.23%
\$50-99,999	35	\$93,391	35	54.25%	\$50-99,999	3,108	\$7,472,228	3,091	43.91%
\$100,000 +	*	*	*	*	\$100,000 +	876	\$6,628,298	873	38.95%
<b>Total</b>	<b>194</b>	<b>\$172,142</b>	<b>139</b>	<b>100.00%</b>	<b>Total</b>	<b>10,974</b>	<b>\$17,018,251</b>	<b>9,147</b>	<b>100.00%</b>
<b>Blaine County</b>					<b>Cedar County</b>				
Less than \$10	*	*	*	*	Less than \$10	1,070	\$21,142	276	0.52%
\$10-24,999	52	\$8,970	39	4.30%	\$10-24,999	912	\$213,691	757	5.29%
\$25-49,999	49	\$36,718	49	17.61%	\$25-49,999	1,129	\$967,106	1,109	23.96%
\$50-99,999	27	\$78,287	27	37.55%	\$50-99,999	712	\$1,690,681	711	41.89%
\$100,000 +	*	*	*	*	\$100,000 +	128	\$1,143,783	128	28.34%
<b>Total</b>	<b>220</b>	<b>\$208,493</b>	<b>135</b>	<b>100.00%</b>	<b>Total</b>	<b>3,951</b>	<b>\$4,036,403</b>	<b>2,981</b>	<b>100.00%</b>
<b>Boone County</b>					<b>Chase County</b>				
Less than \$10	842	\$9,583	224	0.37%	Less than \$10	541	\$5,879	132	0.28%
\$10-24,999	608	\$126,627	511	4.83%	\$10-24,999	421	\$85,971	328	4.10%
\$25-49,999	732	\$603,206	723	23.01%	\$25-49,999	513	\$439,109	512	20.93%
\$50-99,999	459	\$1,103,097	458	42.08%	\$50-99,999	308	\$741,044	308	35.31%
\$100,000 +	81	\$778,612	81	29.71%	\$100,000 +	73	\$826,380	72	39.38%
<b>Total</b>	<b>2,722</b>	<b>\$2,621,124</b>	<b>1,997</b>	<b>100.00%</b>	<b>Total</b>	<b>1,856</b>	<b>\$2,098,383</b>	<b>1,352</b>	<b>100.00%</b>
<b>Box Butte County</b>					<b>Cherry County</b>				
Less than \$10	1,419	\$19,585	354	0.27%	Less than \$10	779	\$7,743	177	0.27%
\$10-24,999	1,065	\$208,038	839	2.90%	\$10-24,999	620	\$127,998	514	4.40%
\$25-49,999	1,236	\$1,077,011	1,209	15.02%	\$25-49,999	580	\$455,640	577	15.66%
\$50-99,999	1,398	\$3,675,626	1,391	51.26%	\$50-99,999	378	\$968,519	377	33.29%
\$100,000 +	268	\$2,189,747	267	30.54%	\$100,000 +	97	\$1,349,321	97	46.38%
<b>Total</b>	<b>5,386</b>	<b>\$7,170,006</b>	<b>4,060</b>	<b>100.00%</b>	<b>Total</b>	<b>2,454</b>	<b>\$2,909,220</b>	<b>1,742</b>	<b>100.00%</b>
<b>Boyd County</b>					<b>Cheyenne County</b>				
Less than \$10	378	\$4,242	79	0.66%	Less than \$10	1,116	\$12,160	297	0.14%
\$10-24,999	269	\$50,846	218	7.96%	\$10-24,999	1,087	\$260,476	954	3.10%
\$25-49,999	238	\$169,249	237	26.48%	\$25-49,999	1,210	\$1,024,569	1,202	12.21%
\$50-99,999	107	\$249,141	107	38.98%	\$50-99,999	959	\$2,353,869	956	28.04%
\$100,000 +	20	\$165,679	20	25.92%	\$100,000 +	272	\$4,742,671	272	56.50%
<b>Total</b>	<b>1,012</b>	<b>\$639,158</b>	<b>661</b>	<b>100.00%</b>	<b>Total</b>	<b>4,644</b>	<b>\$8,393,745</b>	<b>3,681</b>	<b>100.00%</b>
<b>Brown County</b>					<b>Clay County</b>				
Less than \$10	503	\$9,721	111	0.75%	Less than \$10	791	\$7,413	194	0.20%
\$10-24,999	343	\$74,861	304	5.76%	\$10-24,999	720	\$166,461	601	4.49%
\$25-49,999	375	\$313,781	373	24.14%	\$25-49,999	925	\$792,928	911	21.38%
\$50-99,999	181	\$447,936	181	34.46%	\$50-99,999	667	\$1,625,894	666	43.83%
\$100,000 +	46	\$453,476	46	34.89%	\$100,000 +	98	\$1,116,625	98	30.10%
<b>Total</b>	<b>1,448</b>	<b>\$1,299,774</b>	<b>1,015</b>	<b>100.00%</b>	<b>Total</b>	<b>3,201</b>	<b>\$3,709,320</b>	<b>2,470</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.

**Table 3: 2004 Individual Income Tax Liability by County (cont.)**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Colfax County</b>					<b>Douglas County</b>				
Less than \$10	1,079	\$26,470	294	0.60%	Less than \$10	41,349	\$1,084,166	11,822	0.23%
\$10-24,999	1,026	\$237,018	909	5.36%	\$10-24,999	49,754	\$11,623,158	43,699	2.45%
\$25-49,999	1,412	\$1,096,355	1,397	24.81%	\$25-49,999	57,449	\$51,082,688	56,823	10.78%
\$50-99,999	737	\$1,719,373	736	38.91%	\$50-99,999	52,250	\$128,569,688	52,113	27.14%
\$100,000 +	103	\$1,339,513	103	30.31%	\$100,000 +	24,215	\$281,423,023	24,151	59.40%
<b>Total</b>	<b>4,357</b>	<b>\$4,418,729</b>	<b>3,439</b>	<b>100.00%</b>	<b>Total</b>	<b>225,017</b>	<b>\$473,782,723</b>	<b>188,608</b>	<b>100.00%</b>
<b>Cuming County</b>					<b>Dundy County</b>				
Less than \$10	1,078	\$12,315	267	0.26%	Less than \$10	296	\$8,069	65	0.71%
\$10-24,999	912	\$205,083	784	4.31%	\$10-24,999	181	\$38,704	162	3.38%
\$25-49,999	1,080	\$905,397	1,073	19.03%	\$25-49,999	218	\$172,457	215	15.08%
\$50-99,999	775	\$1,935,131	773	40.67%	\$50-99,999	126	\$329,018	125	28.77%
\$100,000 +	156	\$1,700,122	155	35.73%	\$100,000 +	37	\$595,423	37	52.06%
<b>Total</b>	<b>4,001</b>	<b>\$4,758,048</b>	<b>3,052</b>	<b>100.00%</b>	<b>Total</b>	<b>858</b>	<b>\$1,143,670</b>	<b>604</b>	<b>100.00%</b>
<b>Custer County</b>					<b>Fillmore County</b>				
Less than \$10	1,509	\$17,661	310	0.41%	Less than \$10	726	\$8,038	172	0.24%
\$10-24,999	1,161	\$238,261	935	5.56%	\$10-24,999	622	\$158,472	536	4.72%
\$25-49,999	1,268	\$996,401	1,251	23.25%	\$25-49,999	748	\$656,524	741	19.57%
\$50-99,999	742	\$1,766,423	742	41.22%	\$50-99,999	582	\$1,427,185	580	42.54%
\$100,000 +	135	\$1,266,305	133	29.55%	\$100,000 +	113	\$1,104,881	113	32.93%
<b>Total</b>	<b>4,815</b>	<b>\$4,285,052</b>	<b>3,371</b>	<b>100.00%</b>	<b>Total</b>	<b>2,791</b>	<b>\$3,355,100</b>	<b>2,142</b>	<b>100.00%</b>
<b>Dakota County</b>					<b>Franklin County</b>				
Less than \$10	1,579	\$22,732	423	0.36%	Less than \$10	461	\$6,884	98	0.49%
\$10-24,999	2,011	\$303,859	1,690	4.81%	\$10-24,999	380	\$82,177	326	5.82%
\$25-49,999	2,255	\$1,155,175	2,221	18.28%	\$25-49,999	405	\$323,092	402	22.87%
\$50-99,999	1,628	\$2,558,215	1,622	40.49%	\$50-99,999	247	\$585,715	247	41.45%
\$100,000 +	312	\$2,278,570	312	36.06%	\$100,000 +	35	\$415,126	35	29.38%
<b>Total</b>	<b>7,785</b>	<b>\$6,318,551</b>	<b>6,268</b>	<b>100.00%</b>	<b>Total</b>	<b>1,528</b>	<b>\$1,412,994</b>	<b>1,108</b>	<b>100.00%</b>
<b>Dawes County</b>					<b>Frontier County</b>				
Less than \$10	973	\$10,324	262	0.29%	Less than \$10	360	\$3,056	76	0.30%
\$10-24,999	872	\$167,642	720	4.79%	\$10-24,999	251	\$50,456	193	5.03%
\$25-49,999	819	\$670,706	802	19.15%	\$25-49,999	315	\$272,642	313	27.17%
\$50-99,999	612	\$1,476,804	608	42.17%	\$50-99,999	187	\$447,043	187	44.55%
\$100,000 +	140	\$1,176,158	138	33.59%	\$100,000 +	25	\$230,163	25	22.94%
<b>Total</b>	<b>3,416</b>	<b>\$3,501,633</b>	<b>2,530</b>	<b>100.00%</b>	<b>Total</b>	<b>1,138</b>	<b>\$1,003,360</b>	<b>794</b>	<b>100.00%</b>
<b>Dawson County</b>					<b>Furnas County</b>				
Less than \$10	2,507	\$33,764	566	0.36%	Less than \$10	776	\$14,718	135	0.14%
\$10-24,999	2,740	\$582,638	2,320	6.27%	\$10-24,999	590	\$117,630	490	1.12%
\$25-49,999	2,928	\$2,235,099	2,893	24.03%	\$25-49,999	669	\$513,393	663	4.88%
\$50-99,999	1,627	\$3,751,670	1,626	40.34%	\$50-99,999	371	\$824,640	370	7.84%
\$100,000 +	274	\$2,696,337	274	28.99%	\$100,000 +	62	\$635,509	62	6.04%
<b>Total</b>	<b>10,076</b>	<b>\$9,299,507</b>	<b>7,679</b>	<b>100.00%</b>	<b>Total</b>	<b>2,468</b>	<b>\$2,105,891</b>	<b>1,720</b>	<b>20.03%</b>
<b>Deuel County</b>					<b>Gage County</b>				
Less than \$10	243	\$1,734	48	0.15%	Less than \$10	2,329	\$72,351	553	0.69%
\$10-24,999	215	\$46,540	179	4.09%	\$10-24,999	2,358	\$528,208	2,050	5.02%
\$25-49,999	256	\$207,981	255	18.29%	\$25-49,999	2,737	\$2,313,007	2,721	22.00%
\$50-99,999	170	\$380,472	170	33.45%	\$50-99,999	2,094	\$4,941,157	2,089	46.99%
\$100,000 +	33	\$500,594	33	44.02%	\$100,000 +	345	\$2,660,394	344	25.30%
<b>Total</b>	<b>917</b>	<b>\$1,137,321</b>	<b>685</b>	<b>100.00%</b>	<b>Total</b>	<b>9,863</b>	<b>\$10,515,117</b>	<b>7,757</b>	<b>100.00%</b>
<b>Dixon County</b>					<b>Garden County</b>				
Less than \$10	667	\$9,756	159	0.44%	Less than \$10	265	\$1,499	54	0.18%
\$10-24,999	626	\$129,029	523	5.85%	\$10-24,999	251	\$45,064	217	5.34%
\$25-49,999	786	\$559,991	779	25.37%	\$25-49,999	210	\$157,665	207	18.69%
\$50-99,999	535	\$997,991	534	45.22%	\$50-99,999	138	\$323,871	138	38.39%
\$100,000 +	69	\$510,321	69	23.12%	\$100,000 +	27	\$315,490	27	37.40%
<b>Total</b>	<b>2,683</b>	<b>\$2,207,088</b>	<b>2,064</b>	<b>100.00%</b>	<b>Total</b>	<b>891</b>	<b>\$843,590</b>	<b>643</b>	<b>100.00%</b>
<b>Dodge County</b>					<b>Garfield County</b>				
Less than \$10	3,910	\$55,281	992	0.24%	Less than \$10	286	\$6,650	63	0.77%
\$10-24,999	3,921	\$878,467	3,413	3.76%	\$10-24,999	260	\$46,323	205	5.34%
\$25-49,999	4,660	\$3,991,541	4,625	17.10%	\$25-49,999	230	\$181,919	229	20.98%
\$50-99,999	3,758	\$8,934,007	3,751	38.28%	\$50-99,999	109	\$237,448	106	27.38%
\$100,000 +	820	\$9,480,377	820	40.62%	\$100,000 +	35	\$394,904	34	45.54%
<b>Total</b>	<b>17,069</b>	<b>\$23,339,673</b>	<b>13,601</b>	<b>100.00%</b>	<b>Total</b>	<b>920</b>	<b>\$867,244</b>	<b>637</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.

**Table 3: 2004 Individual Income Tax Liability by County (cont.)**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Gosper County</b>					<b>Hooker County</b>				
Less than \$10	216	\$2,769	50	0.30%	Less than \$10	*	*	*	*
\$10-24,999	192	\$40,390	154	4.30%	\$10-24,999	87	\$16,042	73	4.39%
\$25-49,999	238	\$197,950	236	21.09%	\$25-49,999	116	\$85,124	114	23.30%
\$50-99,999	173	\$400,849	173	42.71%	\$50-99,999	69	\$171,871	69	47.05%
\$100,000 +	36	\$296,514	36	31.60%	\$100,000 +	*	*	*	*
<b>Total</b>	<b>855</b>	<b>\$938,473</b>	<b>649</b>	<b>100.00%</b>	<b>Total</b>	<b>387</b>	<b>\$365,330</b>	<b>283</b>	<b>100.00%</b>
<b>Grant County</b>					<b>Howard County</b>				
Less than \$10	143	\$8,133	34	1.59%	Less than \$10	676	\$9,261	158	0.35%
\$10-24,999	113	\$21,952	95	4.29%	\$10-24,999	644	\$151,931	532	5.70%
\$25-49,999	101	\$81,548	98	15.93%	\$25-49,999	734	\$602,487	722	22.59%
\$50-99,999	67	\$182,550	67	35.65%	\$50-99,999	549	\$1,295,625	549	48.59%
\$100,000 +	17	\$217,858	17	42.55%	\$100,000 +	75	\$607,373	74	22.78%
<b>Total</b>	<b>441</b>	<b>\$512,041</b>	<b>311</b>	<b>100.00%</b>	<b>Total</b>	<b>2,678</b>	<b>\$2,666,677</b>	<b>2,035</b>	<b>100.00%</b>
<b>Greeley County</b>					<b>Jefferson County</b>				
Less than \$10	363	\$2,602	77	0.30%	Less than \$10	937	\$9,759	218	0.22%
\$10-24,999	319	\$62,283	253	7.16%	\$10-24,999	791	\$178,259	699	4.05%
\$25-49,999	310	\$250,527	306	28.81%	\$25-49,999	997	\$857,204	990	19.50%
\$50-99,999	133	\$319,533	133	36.74%	\$50-99,999	670	\$1,540,822	667	35.04%
\$100,000 +	30	\$234,762	30	26.99%	\$100,000 +	135	\$1,810,683	133	41.18%
<b>Total</b>	<b>1,155</b>	<b>\$869,706</b>	<b>799</b>	<b>100.00%</b>	<b>Total</b>	<b>3,530</b>	<b>\$4,396,728</b>	<b>2,707</b>	<b>100.00%</b>
<b>Hall County</b>					<b>Johnson County</b>				
Less than \$10	5,312	\$70,661	1,369	0.22%	Less than \$10	538	\$4,405	121	0.23%
\$10-24,999	6,154	\$1,325,769	5,229	4.07%	\$10-24,999	465	\$99,475	394	5.28%
\$25-49,999	5,980	\$5,079,275	5,901	15.60%	\$25-49,999	577	\$474,982	568	25.21%
\$50-99,999	4,854	\$11,712,100	4,848	35.96%	\$50-99,999	440	\$1,011,026	439	53.65%
\$100,000 +	1,232	\$14,381,451	1,231	44.16%	\$100,000 +	40	\$294,562	40	15.63%
<b>Total</b>	<b>23,532</b>	<b>\$32,569,256</b>	<b>18,578</b>	<b>100.00%</b>	<b>Total</b>	<b>2,060</b>	<b>\$1,884,451</b>	<b>1,562</b>	<b>100.00%</b>
<b>Hamilton County</b>					<b>Kearney County</b>				
Less than \$10	954	\$14,456	284	0.25%	Less than \$10	662	\$11,519	175	0.34%
\$10-24,999	860	\$190,643	719	3.32%	\$10-24,999	620	\$141,306	545	4.12%
\$25-49,999	1,051	\$931,710	1,040	16.22%	\$25-49,999	806	\$693,783	801	20.20%
\$50-99,999	992	\$2,455,957	991	42.76%	\$50-99,999	594	\$1,465,848	594	42.69%
\$100,000 +	217	\$2,150,969	216	37.45%	\$100,000 +	115	\$1,121,420	115	32.66%
<b>Total</b>	<b>4,074</b>	<b>\$5,743,734</b>	<b>3,250</b>	<b>100.00%</b>	<b>Total</b>	<b>2,797</b>	<b>\$3,433,877</b>	<b>2,230</b>	<b>100.00%</b>
<b>Harlan County</b>					<b>Keith County</b>				
Less than \$10	383	\$3,607	82	0.33%	Less than \$10	1,039	\$22,587	246	0.54%
\$10-24,999	313	\$63,629	252	5.76%	\$10-24,999	912	\$180,592	761	4.28%
\$25-49,999	351	\$273,814	349	24.79%	\$25-49,999	924	\$744,795	909	17.66%
\$50-99,999	204	\$489,808	203	44.35%	\$50-99,999	708	\$1,658,636	704	39.33%
\$100,000 +	35	\$273,680	35	24.78%	\$100,000 +	162	\$1,610,517	162	38.19%
<b>Total</b>	<b>1,286</b>	<b>\$1,104,538</b>	<b>921</b>	<b>100.00%</b>	<b>Total</b>	<b>3,745</b>	<b>\$4,217,126</b>	<b>2,782</b>	<b>100.00%</b>
<b>Hayes County</b>					<b>Keya Paha County</b>				
Less than \$10	*	*	*	*	Less than \$10	*	*	*	*
\$10-24,999	63	\$12,183	54	8.12%	\$10-24,999	70	\$15,997	64	4.49%
\$25-49,999	69	\$48,712	69	32.45%	\$25-49,999	81	\$72,746	79	20.41%
\$50-99,999	35	\$65,829	34	43.86%	\$50-99,999	31	\$76,169	31	21.37%
\$100,000 +	*	*	*	*	\$100,000 +	*	*	*	*
<b>Total</b>	<b>276</b>	<b>\$150,098</b>	<b>182</b>	<b>100.00%</b>	<b>Total</b>	<b>315</b>	<b>\$356,494</b>	<b>202</b>	<b>100.00%</b>
<b>Hitchcock County</b>					<b>Kimball County</b>				
Less than \$10	422	\$3,735	97	0.37%	Less than \$10	459	\$5,944	90	0.34%
\$10-24,999	370	\$80,366	301	7.99%	\$10-24,999	462	\$90,588	382	5.11%
\$25-49,999	381	\$292,930	373	29.13%	\$25-49,999	418	\$358,169	412	20.21%
\$50-99,999	188	\$406,533	187	40.42%	\$50-99,999	309	\$705,945	309	39.83%
\$100,000 +	29	\$222,116	29	22.09%	\$100,000 +	66	\$611,970	66	34.52%
<b>Total</b>	<b>1,390</b>	<b>\$1,005,679</b>	<b>987</b>	<b>100.00%</b>	<b>Total</b>	<b>1,714</b>	<b>\$1,772,615</b>	<b>1,259</b>	<b>100.00%</b>
<b>Holt County</b>					<b>Knox County</b>				
Less than \$10	1,530	\$20,276	375	0.44%	Less than \$10	1,130	\$11,498	269	0.36%
\$10-24,999	1,173	\$236,992	980	5.14%	\$10-24,999	955	\$205,275	804	6.34%
\$25-49,999	1,250	\$993,996	1,242	21.55%	\$25-49,999	1,030	\$829,559	1,011	25.62%
\$50-99,999	689	\$1,688,153	687	36.60%	\$50-99,999	616	\$1,418,010	615	43.79%
\$100,000 +	175	\$1,672,704	174	36.27%	\$100,000 +	99	\$773,849	98	23.90%
<b>Total</b>	<b>4,817</b>	<b>\$4,612,120</b>	<b>3,458</b>	<b>100.00%</b>	<b>Total</b>	<b>3,830</b>	<b>\$3,238,192</b>	<b>2,797</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.

**Table 3: 2004 Individual Income Tax Liability by County (cont.)**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Lancaster County</b>					<b>Nemaha County</b>				
Less than \$10	22,640	\$494,100	7,085	0.24%	Less than \$10	692	\$7,122	159	0.15%
\$10-24,999	27,294	\$6,838,218	24,309	3.36%	\$10-24,999	577	\$120,608	489	2.59%
\$25-49,999	30,618	\$28,159,424	30,279	13.85%	\$25-49,999	760	\$642,735	759	13.82%
\$50-99,999	27,942	\$68,729,057	27,888	33.81%	\$50-99,999	553	\$1,420,043	552	30.54%
\$100,000 +	9,550	\$99,039,514	9,528	48.73%	\$100,000 +	308	\$2,459,562	307	52.89%
<b>Total</b>	<b>118,044</b>	<b>\$203,260,314</b>	<b>99,089</b>	<b>100.00%</b>	<b>Total</b>	<b>2,890</b>	<b>\$4,650,071</b>	<b>2,266</b>	<b>100.00%</b>
<b>Lincoln County</b>					<b>Nuckolls County</b>				
Less than \$10	3,637	\$39,074	977	0.17%	Less than \$10	555	\$6,389	134	0.37%
\$10-24,999	3,589	\$710,709	2,911	3.18%	\$10-24,999	590	\$110,217	456	6.31%
\$25-49,999	3,540	\$3,023,465	3,421	13.53%	\$25-49,999	571	\$441,963	565	25.31%
\$50-99,999	3,833	\$9,440,918	3,816	42.25%	\$50-99,999	319	\$724,721	318	41.50%
\$100,000 +	854	\$9,130,598	854	40.86%	\$100,000 +	56	\$463,119	56	26.52%
<b>Total</b>	<b>15,453</b>	<b>\$22,344,764</b>	<b>11,979</b>	<b>100.00%</b>	<b>Total</b>	<b>2,091</b>	<b>\$1,746,409</b>	<b>1,529</b>	<b>100.00%</b>
<b>Logan County</b>					<b>Otoe County</b>				
Less than \$10	113	\$1,916	26	0.49%	Less than \$10	1,506	\$20,736	394	0.26%
\$10-24,999	82	\$23,120	74	5.95%	\$10-24,999	1,470	\$317,921	1,271	4.01%
\$25-49,999	116	\$87,585	114	22.52%	\$25-49,999	1,744	\$1,468,502	1,727	18.54%
\$50-99,999	67	\$156,748	67	40.31%	\$50-99,999	1,497	\$3,553,958	1,492	44.86%
\$100,000 +	11	\$119,474	11	30.73%	\$100,000 +	360	\$2,561,413	358	32.33%
<b>Total</b>	<b>389</b>	<b>\$388,843</b>	<b>292</b>	<b>100.00%</b>	<b>Total</b>	<b>6,577</b>	<b>\$7,922,530</b>	<b>5,242</b>	<b>100.00%</b>
<b>Loup County</b>					<b>Pawnee County</b>				
Less than \$10	*	*	*	*	Less than \$10	384	\$4,665	80	0.51%
\$10-24,999	51	\$6,658	37	8.25%	\$10-24,999	329	\$59,309	286	6.46%
\$25-49,999	51	\$40,401	50	50.09%	\$25-49,999	325	\$253,958	321	27.65%
\$50-99,999	12	\$27,094	12	33.59%	\$50-99,999	180	\$403,192	179	43.90%
\$100,000 +	*	*	*	*	\$100,000 +	30	\$197,373	30	21.49%
<b>Total</b>	<b>178</b>	<b>\$80,664</b>	<b>106</b>	<b>100.00%</b>	<b>Total</b>	<b>1,248</b>	<b>\$918,498</b>	<b>896</b>	<b>100.00%</b>
<b>Madison County</b>					<b>Perkins County</b>				
Less than \$10	4,029	\$51,780	1,124	0.22%	Less than \$10	387	\$3,111	98	0.23%
\$10-24,999	4,513	\$1,029,494	3,951	4.29%	\$10-24,999	305	\$59,401	250	4.44%
\$25-49,999	4,187	\$3,539,811	4,149	14.74%	\$25-49,999	326	\$267,387	324	19.99%
\$50-99,999	3,699	\$9,004,044	3,697	37.51%	\$50-99,999	234	\$576,616	234	43.10%
\$100,000 +	824	\$10,382,130	819	43.25%	\$100,000 +	48	\$431,303	48	32.24%
<b>Total</b>	<b>17,252</b>	<b>\$24,007,259</b>	<b>13,740</b>	<b>100.00%</b>	<b>Total</b>	<b>1,300</b>	<b>\$1,337,818</b>	<b>954</b>	<b>100.00%</b>
<b>McPherson County</b>					<b>Phelps County</b>				
Less than \$10	*	*	*	*	Less than \$10	1,100	\$34,722	277	0.64%
\$10-24,999	43	\$14,098	36	8.39%	\$10-24,999	864	\$191,542	727	3.52%
\$25-49,999	43	\$36,777	43	21.90%	\$25-49,999	1,065	\$914,498	1,051	16.82%
\$50-99,999	27	\$73,860	27	43.97%	\$50-99,999	925	\$2,268,183	922	41.71%
\$100,000 +	*	*	*	*	\$100,000 +	204	\$2,028,600	203	37.31%
<b>Total</b>	<b>164</b>	<b>\$167,967</b>	<b>116</b>	<b>100.00%</b>	<b>Total</b>	<b>4,158</b>	<b>\$5,437,545</b>	<b>3,180</b>	<b>100.00%</b>
<b>Merrick County</b>					<b>Pierce County</b>				
Less than \$10	805	\$12,343	185	0.37%	Less than \$10	873	\$33,909	249	0.96%
\$10-24,999	777	\$148,531	638	4.49%	\$10-24,999	650	\$148,074	570	4.20%
\$25-49,999	934	\$765,077	928	23.13%	\$25-49,999	800	\$684,588	793	19.43%
\$50-99,999	556	\$1,311,270	554	39.65%	\$50-99,999	724	\$1,864,319	724	52.92%
\$100,000 +	88	\$1,069,921	88	32.35%	\$100,000 +	104	\$792,167	104	22.49%
<b>Total</b>	<b>3,160</b>	<b>\$3,307,142</b>	<b>2,393</b>	<b>100.00%</b>	<b>Total</b>	<b>3,151</b>	<b>\$3,523,058</b>	<b>2,440</b>	<b>100.00%</b>
<b>Morrill County</b>					<b>Platte County</b>				
Less than \$10	622	\$4,594	110	0.19%	Less than \$10	3,421	\$69,284	1,034	0.37%
\$10-24,999	534	\$102,772	426	4.29%	\$10-24,999	3,173	\$751,978	2,811	4.01%
\$25-49,999	574	\$474,019	565	19.79%	\$25-49,999	3,831	\$3,295,842	3,802	17.59%
\$50-99,999	368	\$910,189	364	38.01%	\$50-99,999	3,206	\$7,760,475	3,204	41.41%
\$100,000 +	58	\$903,294	57	37.72%	\$100,000 +	706	\$6,863,130	706	36.62%
<b>Total</b>	<b>2,156</b>	<b>\$2,394,867</b>	<b>1,522</b>	<b>100.00%</b>	<b>Total</b>	<b>14,337</b>	<b>\$18,740,709</b>	<b>11,557</b>	<b>100.00%</b>
<b>Nance County</b>					<b>Polk County</b>				
Less than \$10	484	\$3,652	104	0.28%	Less than \$10	542	\$7,295	128	0.31%
\$10-24,999	373	\$82,101	315	6.35%	\$10-24,999	487	\$97,231	395	4.07%
\$25-49,999	451	\$377,273	447	29.19%	\$25-49,999	649	\$572,124	640	23.96%
\$50-99,999	242	\$571,281	242	44.20%	\$50-99,999	456	\$1,093,353	456	45.78%
\$100,000 +	37	\$258,122	37	19.97%	\$100,000 +	63	\$618,204	63	25.89%
<b>Total</b>	<b>1,587</b>	<b>\$1,292,429</b>	<b>1,145</b>	<b>100.00%</b>	<b>Total</b>	<b>2,197</b>	<b>\$2,388,208</b>	<b>1,682</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.

**Table 3: 2004 Individual Income Tax Liability by County (cont.)**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent	Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Red Willow County</b>					<b>Sherman County</b>				
Less than \$10	1,279	\$18,054	338	0.34%	Less than \$10	391	\$2,723	79	0.26%
\$10-24,999	1,191	\$238,408	992	4.49%	\$10-24,999	365	\$70,474	292	6.80%
\$25-49,999	1,263	\$999,812	1,246	18.84%	\$25-49,999	357	\$288,027	352	27.81%
\$50-99,999	931	\$2,197,898	931	41.43%	\$50-99,999	214	\$481,280	214	46.46%
\$100,000 +	182	\$1,851,508	182	34.90%	\$100,000 +	23	\$193,346	23	18.67%
<b>Total</b>	<b>4,846</b>	<b>\$5,305,679</b>	<b>3,689</b>	<b>100.00%</b>	<b>Total</b>	<b>1,350</b>	<b>\$1,035,849</b>	<b>960</b>	<b>100.00%</b>
<b>Richardson County</b>					<b>Sioux County</b>				
Less than \$10	1,087	\$9,206	227	0.27%	Less than \$10	97	\$523	24	0.16%
\$10-24,999	1,041	\$198,061	890	5.84%	\$10-24,999	62	\$12,072	56	3.74%
\$25-49,999	1,010	\$743,851	998	21.94%	\$25-49,999	58	\$45,347	57	14.04%
\$50-99,999	634	\$1,379,994	629	40.70%	\$50-99,999	42	\$91,814	42	28.43%
\$100,000 +	138	\$1,059,510	138	31.25%	\$100,000 +	11	\$173,185	11	53.63%
<b>Total</b>	<b>3,910</b>	<b>\$3,390,622</b>	<b>2,882</b>	<b>100.00%</b>	<b>Total</b>	<b>270</b>	<b>\$322,941</b>	<b>190</b>	<b>100.00%</b>
<b>Rock County</b>					<b>Stanton County</b>				
Less than \$10	246	\$1,725	47	0.27%	Less than \$10	366	\$7,640	82	0.50%
\$10-24,999	191	\$41,612	159	6.44%	\$10-24,999	326	\$81,686	282	5.38%
\$25-49,999	186	\$145,373	183	22.50%	\$25-49,999	350	\$300,262	348	19.76%
\$50-99,999	83	\$226,876	83	35.12%	\$50-99,999	294	\$717,133	294	47.19%
\$100,000 +	24	\$230,483	24	35.67%	\$100,000 +	40	\$412,882	40	27.17%
<b>Total</b>	<b>730</b>	<b>\$646,069</b>	<b>496</b>	<b>100.00%</b>	<b>Total</b>	<b>1,376</b>	<b>\$1,519,604</b>	<b>1,046</b>	<b>100.00%</b>
<b>Saline County</b>					<b>Thayer County</b>				
Less than \$10	1,371	\$18,357	354	0.24%	Less than \$10	615	\$8,736	156	0.32%
\$10-24,999	1,247	\$290,008	1,093	3.84%	\$10-24,999	608	\$137,858	514	5.10%
\$25-49,999	1,961	\$1,712,330	1,941	22.70%	\$25-49,999	687	\$556,289	682	20.59%
\$50-99,999	1,479	\$3,582,163	1,477	47.49%	\$50-99,999	474	\$1,119,658	472	41.45%
\$100,000 +	224	\$1,940,353	224	25.72%	\$100,000 +	87	\$878,549	87	32.53%
<b>Total</b>	<b>6,282</b>	<b>\$7,543,211</b>	<b>5,089</b>	<b>100.00%</b>	<b>Total</b>	<b>2,471</b>	<b>\$2,701,090</b>	<b>1,911</b>	<b>100.00%</b>
<b>Sarpy County</b>					<b>Thomas County</b>				
Less than \$10	7,851	\$142,375	2,602	0.18%	Less than \$10	121	\$5,964	30	1.66%
\$10-24,999	8,844	\$2,124,696	7,856	2.63%	\$10-24,999	84	\$16,185	73	4.50%
\$25-49,999	11,044	\$9,212,358	10,680	11.38%	\$25-49,999	85	\$63,623	82	17.70%
\$50-99,999	13,599	\$32,041,438	13,415	39.59%	\$50-99,999	46	\$115,073	45	32.02%
\$100,000 +	5,156	\$37,412,745	5,127	46.23%	\$100,000 +	12	\$158,540	12	44.11%
<b>Total</b>	<b>46,494</b>	<b>\$80,933,612</b>	<b>39,680</b>	<b>100.00%</b>	<b>Total</b>	<b>348</b>	<b>\$359,386</b>	<b>242</b>	<b>100.00%</b>
<b>Saunders County</b>					<b>Thurston County</b>				
Less than \$10	1,897	\$34,146	510	0.26%	Less than \$10	430	\$4,094	82	0.23%
\$10-24,999	1,860	\$401,308	1,589	3.08%	\$10-24,999	458	\$77,936	300	4.41%
\$25-49,999	2,304	\$2,021,002	2,266	15.54%	\$25-49,999	460	\$295,818	387	16.72%
\$50-99,999	2,189	\$5,288,364	2,186	40.65%	\$50-99,999	302	\$642,895	285	36.35%
\$100,000 +	517	\$5,263,840	515	40.46%	\$100,000 +	56	\$747,988	55	42.29%
<b>Total</b>	<b>8,767</b>	<b>\$13,008,660</b>	<b>7,066</b>	<b>100.00%</b>	<b>Total</b>	<b>1,706</b>	<b>\$1,768,730</b>	<b>1,109</b>	<b>100.00%</b>
<b>Scotts Bluff County</b>					<b>Valley County</b>				
Less than \$10	3,661	\$30,236	791	0.17%	Less than \$10	528	\$5,369	119	0.27%
\$10-24,999	4,098	\$815,086	3,370	4.60%	\$10-24,999	444	\$85,229	338	4.33%
\$25-49,999	3,845	\$3,108,339	3,800	17.56%	\$25-49,999	513	\$409,394	505	20.79%
\$50-99,999	2,775	\$6,688,946	2,770	37.78%	\$50-99,999	294	\$675,932	293	34.32%
\$100,000 +	704	\$7,063,601	703	39.89%	\$100,000 +	64	\$793,410	62	40.29%
<b>Total</b>	<b>15,083</b>	<b>\$17,706,208</b>	<b>11,434</b>	<b>100.00%</b>	<b>Total</b>	<b>1,843</b>	<b>\$1,969,334</b>	<b>1,317</b>	<b>100.00%</b>
<b>Seward County</b>					<b>Washington County</b>				
Less than \$10	1,427	\$15,695	373	0.17%	Less than \$10	1,613	\$29,710	443	0.20%
\$10-24,999	1,329	\$317,501	1,159	3.37%	\$10-24,999	1,452	\$347,596	1,309	2.33%
\$25-49,999	1,849	\$1,658,098	1,827	17.58%	\$25-49,999	1,870	\$1,618,859	1,854	10.84%
\$50-99,999	1,809	\$4,387,521	1,804	46.51%	\$50-99,999	2,245	\$5,403,719	2,242	36.19%
\$100,000 +	371	\$3,055,005	369	32.38%	\$100,000 +	780	\$7,533,068	779	50.45%
<b>Total</b>	<b>6,785</b>	<b>\$9,433,819</b>	<b>5,532</b>	<b>100.00%</b>	<b>Total</b>	<b>7,960</b>	<b>\$14,932,952</b>	<b>6,627</b>	<b>100.00%</b>
<b>Sheridan County</b>					<b>Wayne County</b>				
Less than \$10	738	\$8,178	191	0.38%	Less than \$10	845	\$11,950	258	0.29%
\$10-24,999	667	\$129,518	563	6.01%	\$10-24,999	727	\$175,829	639	4.22%
\$25-49,999	619	\$514,386	610	23.88%	\$25-49,999	850	\$739,022	834	17.74%
\$50-99,999	373	\$926,638	373	43.03%	\$50-99,999	724	\$1,725,377	724	41.41%
\$100,000 +	75	\$574,982	73	26.70%	\$100,000 +	141	\$1,514,392	141	36.35%
<b>Total</b>	<b>2,472</b>	<b>\$2,153,702</b>	<b>1,810</b>	<b>100.00%</b>	<b>Total</b>	<b>3,287</b>	<b>\$4,166,572</b>	<b>2,596</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.

**Table 3: 2004 Individual Income Tax Liability by County (cont.)**

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Webster County</b>				
Less than \$10	472	\$4,213	100	0.32%
\$10-24,999	406	\$84,314	342	6.41%
\$25-49,999	465	\$383,820	462	29.18%
\$50-99,999	249	\$567,494	249	43.14%
\$100,000 +	40	\$275,583	40	20.95%
<b>Total</b>	<b>1,632</b>	<b>\$1,315,424</b>	<b>1,193</b>	<b>100.00%</b>
<b>Wheeler County</b>				
Less than \$10	*	*	*	*
\$10-24,999	65	\$15,367	52	5.38%
\$25-49,999	83	\$59,874	82	20.96%
\$50-99,999	41	\$100,008	41	35.01%
\$100,000 +	*	*	*	*
<b>Total</b>	<b>285</b>	<b>\$285,675</b>	<b>197</b>	<b>100.00%</b>
<b>York County</b>				
Less than \$10	1,571	\$25,724	457	0.33%
\$10-24,999	1,485	\$340,224	1,268	4.40%
\$25-49,999	1,631	\$1,386,632	1,616	17.92%
\$50-99,999	1,350	\$3,309,550	1,348	42.77%
\$100,000 +	299	\$2,676,063	298	34.58%
<b>Total</b>	<b>6,336</b>	<b>\$7,738,193</b>	<b>4,987</b>	<b>100.00%</b>

Federal Adjusted Gross Income	Number of Returns	Net Liability After Nonrefundable Credits	Number of Returns With Liability	Net Liability Percent
<b>Counties Total</b>				
Less than \$10	163,429	\$3,054,492	44,637	0.25%
\$10-24,999	173,591	\$39,431,229	150,126	3.25%
\$25-49,999	196,722	\$169,345,858	194,150	13.96%
\$50-99,999	170,123	\$411,535,916	169,564	33.92%
\$100,000 +	55,795	\$589,966,099	55,633	48.62%
<b>Total</b>	<b>759,660</b>	<b>\$1,213,333,593</b>	<b>614,110</b>	<b>100.00%</b>
<b>Counties Unallocated</b>				
Less than \$10	12,654	\$1,685,205	3,196	1.70%
\$10-24,999	17,087	\$2,914,925	14,703	2.93%
\$25-49,999	22,071	\$11,443,115	21,000	11.51%
\$50-99,999	22,851	\$25,740,498	21,723	25.89%
\$100,000 +	17,173	\$57,628,485	15,208	57.97%
<b>Total</b>	<b>91,836</b>	<b>\$99,412,228</b>	<b>75,830</b>	<b>100.00%</b>
<b>State Total</b>				
Less than \$10	176,083	\$4,739,697	47,833	0.36%
\$10-24,999	190,678	\$42,346,154	164,829	3.23%
\$25-49,999	218,793	\$180,788,973	215,150	13.77%
\$50-99,999	192,974	\$437,276,413	191,287	33.31%
\$100,000 +	72,968	\$647,594,584	70,841	49.33%
<b>Total</b>	<b>851,496</b>	<b>\$1,312,745,821</b>	<b>689,940</b>	<b>100.00%</b>

\*Data is suppressed to avoid releasing confidential information.